

## **October 9, 2009 Listserve Message to School Districts**

Please share this information with the district's administrator and school board clerk.

**DISREGARD THE OCTOBER 1 COMPUTER VALUES LETTER FROM THE DEPARTMENT OF REVENUE.** The values for some districts have been changed by DOR.

The Wisconsin Department of Revenue (DOR) certifies two versions of equalized property values to the Wisconsin Department of Public Instruction (DPI) for each calendar year. The property values are provided to the DPI for distribution to school districts. In the fall, DOR certifies values to be used for the tax apportionment of school levy. In the spring, DOR certifies equalized property values for the purpose of school aid computation.

The Fall School District Certification of 2009 Values - Tax Apportionment for each district are located on the team's website under "Property Valuation" on the left hand scan bar or directly at <http://dpi.wi.gov/sfs/propval.html>. They will be used by school district clerks to certify the 2009-10 school district tax levies to municipal clerks. Districts will use the values with TID excluded (TID-Out) for apportionment of the school levy.

The DOR also certifies an additional property value in the fall. This value, TID Out Exempt Computer Value, is the value of computers within your district that is exempt from the school district property tax. Districts will use this value to calculate a state aid payment that is intended to replace the tax money that has been lost due to the property tax exempt status of computers. It is important for districts to calculate the amount of this aid payment because it does affect your district's maximum fund 10 levy under revenue limits. In essence, the exempt computer aid replaces a portion of your district's maximum allowable fund 10 levy. The 2009-10 Excel pre-populated revenue limit worksheet located at <http://www.dpi.wi.gov/sfs/revlimworksheet.html> calculates the computer aid payment districts will receive on July 26, 2010 per s. 79.095(4), Wis. Stats.

It is important to note that districts should not attempt to calculate their computer exemption aid until they have calculated what they believe will be their final revenue limit computation which includes the department's October 15 certification of the district's 2009-10 general aid payment and all proposed tax levies.

Note: the finance team no longer communicates value information via paper mailings. It is sent to district designated staff who receives the finance team's e-mail listserve and electronic Newsletters. This information will also be included in the October 15 Newsletter to School Districts.

Please contact a school finance consultant should you have questions.

David Carlson, Director  
School Financial Services Team  
Department of Public Instruction